

EXHIBIT 14



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

September 2, 2005

A-00120637

TO ALL PARTIES

Application of the Buffalo & Pittsburgh Railroad,
Inc. f/k/a Allegheny & Eastern Railroad, Inc, for approval of the
suspension of crossings where the track of its A & E Subdivision
crosses twelve (12) public highways, at grade, between Mileposts
131.0 and 149.9 in the City of St. Marys, Elk County and in
Shippen Township and the Borough of Emporium, Cameron
County.

To Whom It May Concern:

A final inspection made on August 30, 2005 revealed that the suspension of the
at-grade crossings has been satisfactorily completed.

The Commission issues this Secretarial Letter in accordance with Section 2702
of the Public Utility Code and finds that since all work has been completed, the case be
"CLOSED."

If you are dissatisfied with the resolution of this matter, you may, as set forth in
52 Pa. Code §5.44, file a petition with the Commission within ten (10) days of the date of this
letter.

Very truly yours,

James J. McNulty
Secretary